

SENATE BILL No. 170

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15; IC 6-1.5-5.

Synopsis: Property tax appeals. Provides that if the county auditor determines in an appeal of a property assessment that the assessed value of the items appealed constitutes at least 1% of a taxing unit's total assessed value for the preceding year: (1) the county auditor must provide certain notices to the affected taxing unit; and (2) the affected taxing unit may participate in the appeal process.

Effective: July 1, 2004.

Mrvan

January 6, 2004, read first time and referred to Committee on Finance.

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Introduced

Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

SENATE BILL No. 170

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-15-1, AS AMENDED BY P.L.178-2002,
2 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2004]: Sec. 1. (a) A taxpayer may obtain a review by the
4 county property tax assessment board of appeals of a county or
5 township official's action with respect to the assessment of the
6 taxpayer's tangible property if the official's action requires the giving
7 of notice to the taxpayer. The taxpayer and county or township official
8 whose original determination is under review are parties to the
9 proceeding before the county property tax assessment board of appeals.
10 At the time that notice is given to the taxpayer, the taxpayer shall also
11 be informed in writing of:
12 (1) the opportunity for review under this section; and
13 (2) the procedures the taxpayer must follow in order to obtain
14 review under this section.
15 (b) In order to appeal a current assessment and have a change in the
16 assessment effective for the most recent assessment date, the taxpayer
17 must file a petition with the assessor of the county in which the action

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is taken:

(1) ~~within~~ **not later than** forty-five (45) days after notice of a change in the assessment is given to the taxpayer; or

(2) **on or before** May 10 of that year;

whichever is later. The county assessor shall notify the county auditor **in writing** that the assessment is under appeal. **With respect to an appeal of the assessment of real property or personal property filed after June 30, 2004, the notice must include the appellant's name and address, the assessed value of the appealed items for the assessment date immediately preceding the assessment date for which the appeal was filed, and the assessed value of the appealed items on the most recent assessment date. If the county auditor determines that the assessed value of the appealed items constitutes at least one percent (1%) of the total gross certified assessed value of a particular taxing unit for the assessment date immediately preceding the assessment date for which the appeal was filed, the county auditor shall send a copy of the notice to the affected taxing unit. The county auditor shall compile a list of all units that are notified under this subsection and shall forward the list to the county assessor.**

(c) A change in an assessment made as a result of an appeal filed:

(1) in the same year that notice of a change in the assessment is given to the taxpayer; and

(2) after the time prescribed in subsection (b);

becomes effective for the next assessment date.

(d) A taxpayer may appeal a current real property assessment in a year even if the taxpayer has not received a notice of assessment in the year. If an appeal is filed on or before May 10 of a year in which the taxpayer has not received notice of assessment, a change in the assessment resulting from the appeal is effective for the most recent assessment date. If the appeal is filed after May 10, the change becomes effective for the next assessment date.

(e) The department of local government finance shall prescribe the form of the petition for review of an assessment determination by a township assessor. The department shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. An appeal of such a determination must be made on the form prescribed by the department. The form must require the petitioner to specify the following:

(1) The physical characteristics of the property in issue that bear on the assessment determination.

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(2) All other facts relevant to the assessment determination.

(3) The reasons why the petitioner believes that the assessment determination by the township assessor is erroneous.

(f) The department of local government finance shall prescribe a form for a response by the township assessor to the petition for review of an assessment determination. The department shall issue instructions for completion of the form. The form must require the township assessor to indicate:

(1) agreement or disagreement with each item indicated on the petition under subsection (e); and

(2) the reasons why the assessor believes that the assessment determination is correct.

(g) Immediately upon receipt of a timely filed petition on the form prescribed under subsection (e), the county assessor shall forward a copy of the petition to the township assessor who made the challenged assessment. The township assessor shall, ~~within~~ **not later than** thirty (30) days after the receipt of the petition, attempt to hold a preliminary conference with the petitioner and resolve as many issues as possible. ~~Within~~ **Not later than** ten (10) days after the conference, the township assessor shall forward to the county auditor and county assessor a completed response to the petition on the form prescribed under subsection (f). The county assessor shall immediately forward a copy of the response form to the petitioner and the county property tax assessment board of appeals. If after the conference there are no items listed in the petition on which there is disagreement:

(1) the township assessor shall give notice to the petitioner, the county property tax assessment board of appeals, and the county assessor of the assessment in the amount agreed to by the petitioner and the township assessor; and

(2) the county property tax assessment board of appeals may reserve the right to change the assessment under IC 6-1.1-9.

If after the conference there are items listed in the petition on which there is disagreement, the county property tax assessment board of appeals shall hold a hearing ~~within~~ **not later than** ninety (90) days ~~of~~ **after** the filing of the petition on those items of disagreement, except as provided in subsections (h) and (i). The taxpayer may present the taxpayer's reasons for disagreement with the assessment. The township assessor or county assessor for the county must present the basis for the assessment decision on these items to the board of appeals at the hearing and the reasons the petitioner's appeal should be denied on those items. The board of appeals shall have a written record of the hearing and prepare a written statement of findings and a decision on

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each item ~~within not later than~~ sixty (60) days ~~of~~ after the hearing, except as provided in subsections (h) and (i). If the township assessor does not attempt to hold a preliminary conference, the board shall accept the appeal of the petitioner at the hearing.

(h) This subsection applies to a county having a population of more than three hundred thousand (300,000). In the case of a petition filed after December 31, 2000, the county property tax assessment board of appeals shall:

(1) hold its hearing ~~within not later than~~ one hundred eighty (180) days instead of ninety (90) days **after the filing of the petition;** and

(2) have a written record of the hearing and prepare a written statement of findings and a decision on each item ~~within not later than~~ one hundred twenty (120) days after the hearing.

(i) This subsection applies to a county having a population of three hundred thousand (300,000) or less. With respect to an appeal of a real property assessment that takes effect on the assessment date on which a general reassessment of real property takes effect under IC 6-1.1-4-4, the county property tax assessment board of appeals shall:

(1) hold its hearing ~~within not later than~~ one hundred eighty (180) days instead of ninety (90) days **after the filing of the petition;** and

(2) have a written record of the hearing and prepare a written statement of findings and a decision on each item ~~within not later than~~ one hundred twenty (120) days after the hearing.

(j) The county property tax assessment board of appeals:

(1) may not require a taxpayer that files a petition for review under this section to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under subsection (g); and

(2) may require the parties to the appeal to file not more than ten (10) days before the date of the hearing required under subsection

(g) lists of witnesses and exhibits to be introduced at the hearing.

SECTION 2. IC 6-1.1-15-2.1, AS AMENDED BY P.L.198-2001, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 2.1. (a) The county property tax assessment board of appeals may assess the tangible property in question.

(b) The county property tax assessment board of appeals shall, by mail, give notice of the date fixed for the hearing under ~~section 1~~ **section 1(g)** of this chapter to the petitioner, ~~and to the township assessor, the county assessor, and the county auditor.~~ **With respect to an appeal of the assessment of real property or personal**

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property filed after June 30, 2004, the notice must include the following:

(1) For those items on which there is disagreement, the assessed value of the appealed items:

(A) for the assessment date immediately preceding the assessment date for which the appeal was filed; and

(B) on the most recent assessment date.

(2) A statement that a taxing unit receiving the notice from the county auditor under subsection (c) may attend the hearing and offer testimony.

(c) If, after receiving notice of a hearing under subsection (b), the county auditor determines that the assessed value of the items on which there is disagreement constitutes at least one percent (1%) of the total gross certified assessed value of a particular taxing unit for the assessment date immediately preceding the assessment date for which the appeal was filed, the county auditor shall send a copy of the notice to the affected taxing unit. The county auditor shall compile a list of all units that are notified under this subsection and shall forward the list to the county assessor and the county property tax assessment board of appeals.

~~(c)~~ (d) If a petition for review does not comply with the department of local government finance's instructions for completing the form prescribed under section 1(e) of this chapter, the county assessor shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition or statement with the county assessor that the petitioner believes the petition is not defective. If a statement is filed or the county assessor believes a corrected petition is not in compliance with section 1(e) of this chapter, the assessor shall forward the statement or corrected petition to the county property tax assessment board of appeals. ~~Within~~ **Not later than** ten (10) days after receiving the statement or petition, the county property tax assessment board of appeals shall determine if the original or corrected petition is still not in compliance. The county property tax assessment board of appeals shall deny an original or a corrected petition for review if it does not substantially comply with the department of local government finance's instructions for completing the form prescribed under section 1(e) of this chapter.

~~(d)~~ (e) The department of local government finance shall prescribe a form for use by the county property tax assessment board of appeals in processing petitions for review of assessment determinations. The department shall issue instructions for completion of the form. The

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form must require the county property tax assessment board of appeals to include a record of the hearing, findings on each item, and indicate agreement or disagreement with each item that is:

- (1) indicated on the petition submitted under section 1(e) of this chapter; and
- (2) included in the township assessor's response under section 1(g) of this chapter.

The form must also require the county property tax assessment board of appeals to indicate the issues in dispute for each item and its reasons in support of its resolution of those issues.

~~(c)~~ **(f)** After the hearing the county property tax assessment board of appeals shall, by mail, give notice of its determination to the petitioner, the township assessor, ~~and~~ the county assessor, ~~and the county auditor, and any taxing unit entitled to notice of the hearing under subsection (c).~~ **The county property tax assessment board of appeals** shall include with the notice copies of the forms completed under subsection ~~(d)~~ **(e)**.

SECTION 3. IC 6-1.1-15-3, AS AMENDED BY P.L.256-2003, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 3. (a) A taxpayer may obtain a review by the Indiana board of a county property tax assessment board of appeals action with respect to the assessment of that taxpayer's tangible property if the county property tax assessment board of appeals' action requires the giving of notice to the taxpayer. A township assessor, county assessor, member of a county property tax assessment board of appeals, or county property tax assessment board of appeals that made the original determination under appeal under this section is a party to the review under this section to defend the determination. At the time that notice is given to the taxpayer, the taxpayer shall also be informed in writing of:

- (1) the taxpayer's opportunity for review under this section; and
- (2) the procedures the taxpayer must follow in order to obtain review under this section.

(b) A township assessor or county assessor may obtain a review by the Indiana board of any assessment which the township assessor or the county assessor has made, upon which the township assessor or the county assessor has passed, or which has been made over the township assessor's or the county assessor's protest.

(c) In order to obtain a review by the Indiana board under this section, the party must file a petition for review with the appropriate county assessor ~~within~~ **not later than** thirty (30) days after the notice of the county property tax assessment board of appeals action is given

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1 to the taxpayer.

2 (d) The Indiana board shall prescribe the form of the petition for
3 review of an assessment determination by the county property tax
4 assessment board of appeals. The Indiana board shall issue instructions
5 for completion of the form. The form and the instructions must be
6 clear, simple, and understandable to the average individual. An appeal
7 of such a determination must be made on the form prescribed by the
8 Indiana board. The form must require the petitioner to specify the
9 following:

10 (1) The items listed in section 1(e)(1) and 1(e)(2) of this chapter.

11 (2) The reasons why the petitioner believes that the assessment
12 determination by the county property tax assessment board of
13 appeals is erroneous.

14 (e) The county assessor shall transmit the petition for review to the
15 Indiana board ~~within~~ **not later than** ten (10) days after it is filed.

16 (f) If a township assessor or a member of the county property tax
17 assessment board of appeals files a petition for review under this
18 section concerning the assessment of a taxpayer's property, the county
19 assessor must send a copy of the petition to the taxpayer. **The county**
20 **assessor shall transmit the petition for review to the Indiana board**
21 **not later than ten (10) days after the petition is filed.**

22 SECTION 4. IC 6-1.1-15-4, AS AMENDED BY P.L.245-2003,
23 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2004]: Sec. 4. (a) After receiving a petition for review which
25 is filed under section 3 of this chapter, the Indiana board shall conduct
26 a hearing at its earliest opportunity. The Indiana board may:

27 (1) assign:

28 (A) full;

29 (B) limited; or

30 (C) no;

31 evidentiary value to the assessed valuation of tangible property
32 determined by stipulation submitted as evidence of a comparable
33 sale; and

34 (2) correct any errors that may have been made, and adjust the
35 assessment in accordance with the correction.

36 (b) If the Indiana board conducts a site inspection of the property as
37 part of its review of the petition, the Indiana board shall give notice to
38 all parties of the date and time of the site inspection. The Indiana board
39 is not required to assess the property in question. The Indiana board
40 shall give notice of the date fixed for the hearing **and a copy of the**
41 **petition filed under section 3 of this chapter**, by mail, to the taxpayer
42 and to the appropriate township assessor, county assessor, and county

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auditor. **With respect to an appeal of the assessment of real property or personal property filed after June 30, 2004, the notice must include the following:**

(1) The assessed value of the appealed items for the assessment date immediately preceding the assessment date for which the appeal was filed under section 1 of this chapter.

(2) The action of the county property tax assessment board of appeals with respect to the appealed items.

(3) A statement that a taxing unit receiving the notice from the county auditor under subsection (c) may attend the hearing and offer testimony.

The Indiana board shall give these notices at least thirty (30) days before the day fixed for the hearing. The property tax assessment board of appeals that made the determination under appeal under this section may, with the approval of the county executive, file an amicus curiae brief in the review proceeding under this section. The expenses incurred by the property tax assessment board of appeals in filing the amicus curiae brief shall be paid from the property reassessment fund under IC 6-1.1-4-27.5. The executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the property whose assessment is under appeal is subject to assessment by that taxing unit.

(b) (c) If, after receiving notice of a hearing under subsection (b), the county auditor determines that the assessed value of the appealed items constitutes at least one percent (1%) of the total gross certified assessed value of a particular taxing unit for the assessment date immediately preceding the assessment date for which the appeal was filed, the county auditor shall send a copy of the notice and a copy of the petition filed under section 3 of this chapter to the affected taxing unit. The county auditor shall compile a list of all units that are notified under this subsection and shall forward the list to the county assessor and the Indiana board.

(d) If a petition for review does not comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter, the Indiana board shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The Indiana board shall deny a corrected petition for review if it does not substantially comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter.

(e) (c) The Indiana board shall prescribe a form for use in

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processing petitions for review of actions by the county property tax assessment board of appeals. The Indiana board shall issue instructions for completion of the form. The form must require the Indiana board to indicate agreement or disagreement with each item that is:

- (1) indicated on the petition submitted under section 1(e) of this chapter;
- (2) included in the township assessor's response under section 1(g) of this chapter; and
- (3) included in the county property tax assessment board of appeals' findings, record, and determination under ~~section 2.1(d)~~ **section 2.1(e)** of this chapter.

The form must also require the Indiana board to indicate the issues in dispute and its reasons in support of its resolution of those issues.

~~(d)~~ **(f)** After the hearing the Indiana board shall give the petitioner, the township assessor, the county assessor, ~~and~~ the county auditor, **and the affected taxing units required to be notified under subsection (c):**

- (1) notice, by mail, of its final determination;
- (2) a copy of the form completed under subsection ~~(c)~~ **(e)**; and
- (3) notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.

~~(e)~~ **(g)** Except as provided in subsection ~~(f)~~ **(h)**, the Indiana board shall conduct a hearing not later than nine (9) months after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.

~~(f)~~ **(h)** With respect to an appeal of a real property assessment that takes effect on the assessment date on which a general reassessment of real property takes effect under IC 6-1.1-4-4, the Indiana board shall conduct a hearing not later than one (1) year after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.

~~(g)~~ **(i)** Except as provided in subsection ~~(h)~~ **(j)**, the Indiana board shall make a determination not later than the later of:

- (1) ninety (90) days after the hearing; or
- (2) the date set in an extension order issued by the Indiana board.

~~(h)~~ **(j)** With respect to an appeal of a real property assessment that takes effect on the assessment date on which a general reassessment of real property takes effect under IC 6-1.1-4-4, the Indiana board shall make a determination not later than the later of:

- (1) one hundred eighty (180) days after the hearing; or
- (2) the date set in an extension order issued by the Indiana board.

~~(i)~~ **(k)** Except as provided in subsection ~~(j)~~ **(p)**, the Indiana board

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may not extend the final determination date under subsection ~~(g)~~ **(i)** or ~~(h)~~ **(j)** by more than one hundred eighty (180) days. If the Indiana board fails to make a final determination within the time allowed by this subsection, the entity that initiated the petition may:

(1) take no action and wait for the Indiana board to make a final determination; or

(2) petition for judicial review under section 5(g) of this chapter.

~~(j)~~ **(i)** A final determination must include separately stated findings of fact for all aspects of the determination. Findings of ultimate fact must be accompanied by a concise statement of the underlying basic facts of record to support the findings. Findings must be based exclusively upon the evidence on the record in the proceeding and on matters officially noticed in the proceeding. Findings must be based upon a preponderance of the evidence.

~~(k)~~ **(m)** The Indiana board may limit the scope of the appeal to the issues raised in the petition and the evaluation of the evidence presented to the county property tax assessment board of appeals in support of those issues only if all persons participating in the hearing required under subsection (a) agree to the limitation. A person participating in the hearing required under subsection (a) is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the county property tax assessment board of appeals.

~~(l)~~ **(n)** The Indiana board:

(1) may require the parties to the appeal to file not more than five (5) business days before the date of the hearing required under subsection (a) documentary evidence or summaries of statements of testimonial evidence; and

(2) may require the parties to the appeal to file not more than fifteen (15) business days before the date of the hearing required under subsection (a) lists of witnesses and exhibits to be introduced at the hearing.

~~(m)~~ **(o)** A party to a proceeding before the Indiana board shall provide to another party to the proceeding the information described in subsection ~~(h)~~ **(n)** if the other party requests the information in writing at least ten (10) days before the deadline for filing of the information under subsection ~~(h)~~ **(n)**.

~~(n)~~ **(p)** The county assessor may:

(1) appear as an additional party if the notice of appearance is filed before the review proceeding; or

(2) with the approval of the township assessor, represent the township assessor;

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1 in a review proceeding under this section.

2 (¶) (q) The Indiana board may base its final determination on a
3 stipulation between the respondent and the petitioner. If the final
4 determination is based on a stipulated assessed valuation of tangible
5 property, the Indiana board may order the placement of a notation on
6 the permanent assessment record of the tangible property that the
7 assessed valuation was determined by stipulation. The Indiana board
8 may:

9 (1) order that a final determination under this subsection has no
10 precedential value; or

11 (2) specify a limited precedential value of a final determination
12 under this subsection.

13 SECTION 5. IC 6-1.1-15-5, AS AMENDED BY P.L.245-2003,
14 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2004]: Sec. 5. (a) Not later than fifteen (15) days after the
16 Indiana board gives notice of its final determination under section 4 of
17 this chapter to the party or the maximum allowable time for the
18 issuance of a final determination by the Indiana board under section 4
19 of this chapter expires, a party to the proceeding may request a
20 rehearing before the Indiana board. The Indiana board may conduct a
21 rehearing and affirm or modify its final determination, giving the same
22 notices after the rehearing as are required by section 4 of this chapter.
23 The Indiana board has fifteen (15) days after receiving a petition for a
24 rehearing to determine whether to grant a rehearing. Failure to grant a
25 rehearing not later than fifteen (15) days after receiving the petition
26 shall be treated as a final determination to deny the petition. A petition
27 for a rehearing does not toll the time in which to file a petition for
28 judicial review unless the petition for rehearing is granted. If the
29 Indiana board determines to rehear a final determination, the Indiana
30 board:

31 (1) may conduct the additional hearings that the Indiana board
32 determines necessary or review the written record without
33 additional hearings; and

34 (2) shall issue a final determination not later than ninety (90) days
35 after notifying the parties that the Indiana board will rehear the
36 final determination.

37 If of the Indiana board fails to make a final determination within the
38 time allowed under subdivision (2), the entity that initiated the petition
39 for rehearing may take no action and wait for the Indiana board to make
40 a final determination or petition for judicial review under subsection
41 (g).

42 (b) A person may petition for judicial review of the final

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determination of the Indiana board regarding the assessment of that person's tangible property. The action shall be taken to the tax court under IC 4-21.5-5. Petitions for judicial review may be consolidated at the request of the appellants if it can be done in the interest of justice. The property tax assessment board of appeals that made the determination under appeal under this section may, with the approval of the county executive, file an amicus curiae brief in the review proceeding under this section. The expenses incurred by the property tax assessment board of appeals in filing the amicus curiae brief shall be paid from the property reassessment fund under IC 6-1.1-4-27.5. In addition, the executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the property whose assessment is under appeal is subject to assessment by that taxing unit. The department of local government finance may intervene in an action taken under this subsection if the interpretation of a rule of the department is at issue in the action. A township assessor, county assessor, member of a county property tax assessment board of appeals, or county property tax assessment board of appeals that made the original assessment determination under appeal under this section is a party to the review under this section to defend the determination.

(c) Except as provided in subsection (g), to initiate a proceeding for judicial review under this section, a person must take the action required by subsection (b) not later than:

- (1) forty-five (45) days after the Indiana board gives the person notice of its final determination, unless a rehearing is conducted under subsection (a); or
- (2) thirty (30) days after the Indiana board gives the person notice under subsection (a) of its final determination, if a rehearing is conducted under subsection (a) or the maximum time elapses for the Indiana board to make a determination under this section.

(d) The failure of the Indiana board to conduct a hearing within the period prescribed in section ~~4(f)~~ **4(h)** or ~~4(g)~~ **4(i)** of this chapter does not constitute notice to the person of an Indiana board final determination.

(e) The county executive may petition for judicial review to the tax court in the manner prescribed in this section upon request by the county assessor, ~~or the~~ **or an affected taxing unit. If an appeal is taken at the request of an affected taxing unit, the taxing unit shall pay the costs of the appeal.**

(f) If the county executive determines upon a request under this subsection to not appeal to the tax court:

- (1) the entity described in subsection (b) that made the original

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determination under appeal under this section may take an appeal to the tax court in the manner prescribed in this section using funds from that entity's budget; and

(2) the petitioner may not be represented by the attorney general in an action described in subdivision (1).

(g) If the maximum time elapses for the Indiana board to give notice of its final determination under subsection (a) or section 4 of this chapter, a person may initiate a proceeding for judicial review by taking the action required by subsection (b) at any time after the maximum time elapses. If:

(1) a judicial proceeding is initiated under this subsection; and

(2) the Indiana board has not issued a determination; the tax court shall determine the matter de novo.

SECTION 6. IC 6-1.1-15-9, AS AMENDED BY P.L.178-2002, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 9. (a) If the assessment of tangible property is corrected by the department of local government finance or the county property tax assessment board of appeals under section 8 of this chapter, the owner of the property has a right to appeal the final determination of the corrected assessment to the Indiana board. The county executive also has a right to appeal the final determination of the reassessment by the department of local government finance or the county property tax assessment board of appeals but only upon request by the county assessor, ~~or the~~ elected township assessor, ~~or an~~ **affected taxing unit. If the appeal is taken at the request of an affected taxing unit, the taxing unit shall pay the costs of the appeal.**

(b) An appeal under this section must be initiated in the manner prescribed in section 3 of this chapter or IC 6-1.5-5.

SECTION 7. IC 6-1.5-5-2, AS AMENDED BY P.L.245-2003, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 2. (a) After receiving a petition for review that is filed under a statute listed in section 1(a) of this chapter, the Indiana board shall, at its earliest opportunity:

(1) conduct a hearing; or

(2) cause a hearing to be conducted by an administrative law judge.

The Indiana board may determine to conduct the hearing under subdivision (1) on its own motion or on request of a party to the appeal.

(b) In its resolution of a petition, the Indiana board may:

(1) assign:

(A) full;

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1 (B) limited; or
 2 (C) no;
 3 evidentiary value to the assessed valuation of tangible property
 4 determined by stipulation submitted as evidence of a comparable
 5 sale; and
 6 (2) correct any errors that may have been made, and adjust the
 7 assessment in accordance with the correction.
 8 (c) The Indiana board shall give notice of the date fixed for the
 9 hearing **and send a copy of the petition filed under section 1 of this**
 10 **chapter**, by mail, to:
 11 (1) the taxpayer;
 12 (2) the department of local government finance; and
 13 (3) the appropriate:
 14 (A) township assessor;
 15 (B) county assessor; and
 16 (C) county auditor.
 17 (d) **With respect to an appeal of the assessment of real property**
 18 **or personal property filed after June 30, 2004, the notices required**
 19 **under subsection (c) must include the following:**
 20 (1) **The assessed value of the appealed items for the**
 21 **assessment date immediately preceding the assessment date**
 22 **for which the appeal was filed under section 1 of this chapter.**
 23 (2) **The action of the department of local government finance**
 24 **with respect to the appealed items.**
 25 (3) **A statement that a taxing unit receiving the notice from**
 26 **the county auditor under subsection (e) may attend the**
 27 **hearing and offer testimony.**
 28 (e) **If, after receiving notice of a hearing under subsection (c),**
 29 **the county auditor determines that the assessed value of the**
 30 **appealed items constitutes at least one percent (1%) of the total**
 31 **gross certified assessed value of a particular taxing unit for the**
 32 **assessment date immediately preceding the assessment date for**
 33 **which the appeal was filed, the county auditor shall send a copy of**
 34 **the notice and a copy of the petition filed under section 3 of this**
 35 **chapter to the affected taxing unit. The county auditor shall**
 36 **compile a list of all units that are notified under this subsection and**
 37 **shall forward the list to the county assessor and the Indiana board.**
 38 (f) The Indiana board shall give the notices required under
 39 subsection (c) at least thirty (30) days before the day fixed for the
 40 hearing.
 41 SECTION 8. IC 6-1.5-5-5, AS ADDED BY P.L.198-2001,
 42 SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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1 JULY 1, 2004]: Sec. 5. After the hearing, the Indiana board shall give
2 the petitioner, the township assessor, the county assessor, the county
3 auditor, **the affected taxing units required to be notified under**
4 **section 2(e) of this chapter**, and the department of local government
5 finance:
6 (1) notice, by mail, of its final determination, findings of fact, and
7 conclusions of law; and
8 (2) notice of the procedures the petitioner or the department of
9 local government finance must follow in order to obtain court
10 review of the final determination of the Indiana board.

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